

**§ 46.273**

(c) Any other appropriate person in connection with the books or tax liability.

**§ 46.273 Refusing entry or examination.**

If you or another person in charge of the premises refuses to admit any appropriate TTB officer or prevents any appropriate TTB officer from examining the records or cigarettes, you may be liable for the penalties described in 26 U.S.C. 7342 and 7212, respectively.

**27 CFR Ch. I (4–1–07 Edition)****§ 46.274 Penalties for failure to comply.**

If you fail to follow these regulations, TTB may apply applicable civil and criminal penalties under the Internal Revenue Code of 1986. For example, failure to file and failure to pay penalties may be assessed against you if you do not timely file your tax return or timely pay the taxes due. In addition, interest under 26 U.S.C. 6621 accrues for any underpayment of tax and on all assessed penalties until paid.